



FRESNO COUNTY TRANSPORTATION AUTHORITY
ORIGINAL MEASURE C 1987-2007

FY 2015-2016 BUDGET PROPOSAL

Approved by the FCTA Board on June 24, 2015

This is the twenty-eighth line-item budget of the Original Measure for the Authority.

With the June 30, 2007 expiration of the Original Measure "C" program, there is no sales tax revenue for FY 2015-16. The interest earnings estimate is based on funds on deposit related to the Original Measure C Program. This interest estimate includes estimated earnings from Fresno County Transportation Authority funds on deposit with the Fresno County Treasury Pool.

Balances of contracts currently in progress will be encumbered in June 2015 to recognize the incurred liability and associated appropriations. Because the Original Measure's revenue stream has expired, the administrative appropriations of **\$284,968.00** in this budget will be funded by money set aside in administrative reserves which have been accumulated over the past 20 plus years for this purpose.

ESTIMATED INTEREST INCOME **\$450,000.00**

TOTAL: **\$450,000.00**

(Estimates prepared by the Auditor in accordance with requirements of Public Utilities Code Section 14200 et seq.)

**2015-2016
FRESNO COUNTY TRANSPORTATION AUTHORITY
BUDGET**

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2015-2016 BUDGET SUMMARY

<u>9710</u>	Administrative (See following page for Administrative Budget Summary)	\$284,968
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		TOTAL: \$284,968.00
<u>9711</u>	Rural Projects Expenditure Category	\$360,000
<u>9713</u>	Urban Projects Expenditure Category	\$90,000
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		TOTAL: \$450,000.00

ADMINISTRATIVE BUDGET SUMMARY

<u>6000 SALARIES AND BENEFITS</u>		Approved 14-15	End of Year Anticipated	2015-2016 Recommended
6100	Regular Salaries	103,436	103,436	103,435
6350	Unemployment Insurance	315	315	315
6400	Retirement Contribution	5,244	5,244	5,245
6500	FICA/Medicare	1,576	1,576	1,577
6550	Workers Compensation	1,127	1,127	1,128
6600	Health and Dental Insurance	2,025	2,025	2,025
6650	Life and Disability	836	836	658
Salaries and Benefits Subtotal:		114,559	114,559	114,383

<u>7000 SERVICES AND SUPPLIES</u>		Approved 14-15	End of Year Anticipated	2015-2016 Recommended
7040	Telephone Charges	1,500	1,500	1,500
7250	Memberships, Subscriptions and Documents	0	0	0
7265	Office Expense	3,900	3,900	3,900
7294	Professional and Specialized Contracts (COG)	1,300	1,300	1,338
7295	Professional and Specialized Contracts (General)	69,929	69,929	69,929
7340	Rents and Leases	9,156	9,156	9,378
7370	Contracts Roads (PW&DS)	0	0	0
7385	Small Tools and Equipment	0	0	0
7400	Special Departmental	0	0	0
7415	Transportation and Travel (Staff and Board)	0	0	0
7417	Transportation and Travel (Comm & Adv Boards)	0	0	0
7491	Accounting (A-C/T-TC)	42,000	42,000	46,540
7492	Audit Expense	13,000	13,000	13,000
7504	Legal Expense (County Counsel)	20,000	20,000	20,000
7544	Management Services (CAO)	0	0	0
7546	Other Purchased Services (City of Fresno)	0	0	0
Services and Supplies Subtotal:		160,785	160,785	165,585

<u>8000 FIXED ASSETS AND CAPITAL EQUIPMENT</u>		Approved 14-15	End of Year Anticipated	2015-2016 Recommended
8991	Administrative Contingency	5,000	5,000	5,000
Administrative Contingency Subtotal:		5,000	5,000	5,000

<u>GRAND TOTAL ADMINISTRATION:</u>	\$284,968.00
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BUDGET NARRATIVE

<u>9710 ADMINISTRATIVE</u>	<u>APPROPRIATION</u>
<u>6000 SALARIES AND BENEFITS</u>	
Division 1000	
<u>6100 Regular Salaries</u>	103,435.00
Represents existing salary structure for 75% of one employee.	
<u>6350 Unemployment Insurance</u>	315.00
Represents contribution for 75% of one employee.	
<u>6400 Retirement Contributions</u>	5,245.00
Contribution of 75% to retirement plan for one employee contract.	
<u>6500 FICA/Medicare</u>	1,577.00
Represents contribution for 75% of one employee.	
<u>6550 Workers Compensation</u>	1,128.00
Required contribution of 75% to Workers Compensation Insurance for one employee.	
<u>6600 Health Insurance</u>	2,025.00
Contribution of 75% to the health, dental and optical insurance program for one employee as provided by current employment contract.	
<u>6650 Life and Disability Insurance</u>	658.00
Contribution of 75% to the life and disability benefit of one employee, insurance provided through Council of Fresno County Governments.	
<u>SALARIES AND BENEFITS SUBTOTAL:</u>	<u>\$114,383.00</u>

9710 ADMINISTRATIVE**APPROPRIATION****7000 SERVICES AND SUPPLIES**

Division 1000

7040 Telephone Charges

1,500.00

(No Change) Includes fixed costs, estimated long distance, fax, and computer connection costs for the Program Manager. Per Board direction total office costs of \$5,000 to be split 30% for Original and 70% Extension.

7265 Office Expense

3,900.00

(No Change) Estimated office supply expenditures for the Administration and Program Manager's office. Expenses include pre printed forms, stationery, pens, paper, pencils, petty cash, copying costs, postage, maintenance contracts for office equipment, software, nameplates etc. This total budgetary item of \$13,000 will be split 70% Extension and 30% Original budgets.

7294 Professional and Specialized Contracts (COG)

1,338.00

Not to exceed contract with Council of Fresno County Governments for the following:

- Work Element 930: Fresno County Transportation Authority administration. Accounting, general administrative support, mailing support, copying, miscellaneous materials support. The total fee of \$2,675 is split between the Original and Extension budgets. (\$1,338)

7295 Professional and Specialized Contracts (General)

\$69,929.00

- (No Change) Right of Way Consultant Contract. This FY 2015-16 budget proposal is to continue the services currently provided by consultant at the same staffing level and cost as FY 2014-15. (\$66,972)
- (No Change) A fee imposed by the County's Information Technology Services Department related to transaction fees for Measure C funds deposited in the Fresno County Treasury and FCTA's use of the County's PeopleSoft System. There is no change from last year's estimated cost for the Original budget. (\$2,957)

7340 Rents and Leases --Building

9,378.00

The current office lease payments are the same as the previous fiscal year. There is a monthly \$19 increase to the outside storage lease. The total combined annual cost of \$18,756 for all leases will be split between the Original and Extension budgets. (\$9,378)

9710 ADMINISTRATIVE

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

7491 Accounting Services (A-C/T-T/C)

46,540.00

Contract with County Auditor-Controller/Treasurer-Tax Collector for assistance with fiscal functions, including:

- Processing and maintaining records of all financial transactions, accounting for Authority funds, processing and maintaining records.

This total budget estimate of \$155,135 is \$15,135 higher than last year and is based upon a cost analysis by the Fresno County AC/T-TC. Per Board direction this total budget category is split between the Original (30%) and Extension (70%) budgets. (\$46,540)

7492 Audit Expense

13,000.00

(No Change) Estimated overall auditing expenses for the Authority, including the audit of its financial transactions for FY 2015-16. Total anticipated Authority audit expenses amount to \$26,000. This total budget category is ten thousand dollars less than last year and will be split between the Original and Extension budgets. (\$13,000)

7504 Legal Expense (County Counsel)

20,000.00

(No Change) Contract for legal services with County Counsel to include; legal services and assistance, i.e., negotiations, drafting and review of contracts and agreements, oral and written opinions to Authority that pertain to the Original Measure. Hourly rate \$113.00 an hour. This total budget category is split between the Original and Extension budgets as follows (\$50,000- Extension \$20,000 Original).

SERVICES AND SUPPLIES SUBTOTAL: \$165,585.00

9710 ADMINISTRATIVE

APPROPRIATION

8000 FIXED ASSETS AND CAPITAL EQUIPMENT

Division 1000

8991 Administrative Contingency

5,000.00

(No change.) This contingency category would fund items upon Board approval, such as possible recruitment expenses, lease increases, salary increases, benefits increases, unforeseen administrative costs, etc. This budgetary item is split between the Original and Extension budgets

CONTINGENCY SUBTOTAL: 5,000.00

9710 GRAND TOTAL ADMINISTRATION: 284,968.00

9711 RURAL PROJECT CATEGORY

APPROPRIATION

7898 Unallocated

360,000

This is a “holding” category for rural capital transportation projects - not project specific. As a project comes on line and is approved by the Authority, funds can be allocated to the correct category (e.g., right of way, design, construction, etc.)

9711 GRAND TOTAL RURAL PROJECT CATEGORY: 360,000.00

9713 URBAN PROJECT CATEGORY

APPROPRIATION

7898 Unallocated

90,000

This is a “holding” category for urban capital transportation projects - not project specific. As a project comes on line and is approved by the Authority, funds can be allocated to the correct category (e.g., right of way, design, construction, etc.)

9713 GRAND TOTAL URBAN PROJECT CATEGORY: 90,000.00

OBJECTIVE

To provide personnel support services to the Fresno County Transportation Authority.

DISCUSSION

In November, 1986 the voters of Fresno County approved Measure C, a 1/2% sales tax increase for transportation purposes. This tax was scheduled to expire on July 1, 2007, however, by virtue of a regional consensus oriented process, the voters of Fresno County chose to reauthorize or extend the ½ cent sales tax in November 2006. The reauthorized sales tax is anticipated to raise approximately \$1.7 billion in revenue for transportation purposes. The Fresno County Transportation Authority is responsible for administration and implementation of the sales tax revenue. The Authority and Fresno COG have executed a contract to have Fresno COG provide salary and personnel administration.

TASKS

1. Provide personnel services to the Authority.

930 Authority Administration				
Budget Account	Actual Cost 2013/14	Adopted Budget 2014/15	Annual Budget 2015/16	LOCAL FUNDS
Salaries	1,065	1,193	1,259	
Benefits	376	452	480	
Overhead	852	955	934	
Total Staff Costs	2,293	2,600	2,673	2,673
Direct Costs				
Total Direct Costs	0	0	0	0
TOTAL	2,293	2,600	2,673	*2,673

*Administrative fees split between Original and Extension budgets